

9350 Shared Revenues

The purpose of the Shared Revenue program is the maintenance of the fiscal strength of the various governmental entities throughout the state. This is accomplished by the apportionment of special monies collected by the state to local government on the basis of statutory formulas.

3-YR EXPENDITURES AND PERSONNEL YEARS

| | Personnel Years | | | Expenditures | | |
|--|-----------------|---------|---------|--------------------|--------------------|--------------------|
| | 2010-11 | 2011-12 | 2012-13 | 2010-11* | 2011-12* | 2012-13* |
| 10 Apportionments: General Fund | - | - | - | \$651 | \$740 | \$740 |
| 20 Apportionments: Special Funds | - | - | - | 1,874,736 | 1,869,559 | 1,715,549 |
| 30 Apportionments: Federal Funds | - | - | - | 49,772 | 68,801 | 68,801 |
| TOTALS, POSITIONS AND EXPENDITURES (All Programs) | - | - | - | \$1,925,159 | \$1,939,100 | \$1,785,090 |

| FUNDING | | | | 2010-11* | 2011-12* | 2012-13* |
|--|--|--|--|--------------------|--------------------|--------------------|
| 0001 | General Fund | | | \$651 | \$740 | \$740 |
| 0034 | Geothermal Resources Development Account | | | 1,547 | 2,041 | 2,041 |
| 0062 | Highway Users Tax Account, Transportation Tax Fund | | | 1,540,732 | 1,797,831 | 1,710,858 |
| 0064 | Motor Vehicle License Fee Account, Transportation Tax Fund | | | 132,692 | - | - |
| 0261 | Off Highway License Fee Fund | | | 2,209 | 2,400 | 2,400 |
| 0874 | United States Flood Control Receipts Fund | | | 262 | 380 | 380 |
| 0878 | United States Forest Reserve Fund | | | 47,872 | 66,141 | 66,141 |
| 0882 | United States Grazing Fees Fund | | | 61 | 107 | 107 |
| 0890 | Federal Trust Fund | | | 1,577 | 2,173 | 2,173 |
| 6065 | Local Streets & Road Improvement Congestion Relief & Traffic Safety Act of 2006 Highway Safety, Traffic Reduction, Air Quality & Port Security Fd of 2006 | | | 197,556 | 67,037 | - |
| 8066 | California Police Activities League (CAL PAL) Fund | | | - | 250 | 250 |
| TOTALS, EXPENDITURES, ALL FUNDS | | | | \$1,925,159 | \$1,939,100 | \$1,785,090 |

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code, Title 2, Division 3, Part 5.3, Chapter 4.5 (commencing with Section 14556); Public Resources Code, Sections 3821 and 6817; Revenue and Taxation Code, Division 2, Part 5, Section 11006; Streets and Highways Code, Sections 2104-2107.5; and Vehicle Code, Sections 38230 and 38240.

DETAILED BUDGET ADJUSTMENTS

| | 2011-12* | | | 2012-13* | | |
|--|--------------|-------------|-----------------|--------------|-------------|-----------------|
| | General Fund | Other Funds | Personnel Years | General Fund | Other Funds | Personnel Years |
| Workload Budget Adjustments | | | | | | |
| Other Workload Budget Adjustments | | | | | | |
| • Baseline Adjustment - Apportionment of Motor Vehicle Fuel Tax for County Roads (Streets and Highways Code, Section 2103) | \$- | \$680,953 | - | \$- | \$700,375 | - |
| • Adjustment for Prior Year Carryover- Local Streets & Road Improvement Congestion Relief & Traffic Safety Act of 2006, Highway Safety, Traffic Reduction, Air Quality, & Port Security Fd of 2006 | - | 30,037 | - | - | -37,000 | - |
| • Baseline Adjustment - Apportionment of Motor Vehicle Fuel Tax for County Roads (Streets and Highways Code, Section 2106) | - | -80,610 | - | - | -94,344 | - |
| • Baseline Adjustment - Apportionment of Motor Vehicle Fuel Tax for County Roads (Streets and Highways Code, Section 2107 & 2107.5) | - | -135,182 | - | - | -159,487 | - |

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

| | 2011-12* | | | 2012-13* | | |
|--|--------------|-----------------|-----------------|--------------|------------------|-----------------|
| | General Fund | Other Funds | Personnel Years | General Fund | Other Funds | Personnel Years |
| • Baseline Adjustment - Apportionment of Motor Vehicle Fuel Tax for County Roads (Streets and Highways Code, Section 2104) | - | -185,951 | - | - | -219,581 | - |
| • Baseline Adjustment - Apportionment of Motor Vehicle Fuel Tax for County Roads (Streets and Highways Code, Section 2105) | - | -222,945 | - | - | -257,671 | - |
| Totals, Other Workload Budget Adjustments | \$- | \$86,302 | - | \$- | -\$67,708 | - |
| Totals, Workload Budget Adjustments | \$- | \$86,302 | - | \$- | -\$67,708 | - |
| Policy Adjustments | | | | | | |
| • Establish Police Activities League Fund | \$- | \$250 | - | \$- | \$250 | - |
| Totals, Policy Adjustments | \$- | \$250 | - | \$- | \$250 | - |
| Totals, Budget Adjustments | \$- | \$86,552 | - | \$- | -\$67,458 | - |

PROGRAM DESCRIPTIONS

10 - GENERAL FUND APPORTIONMENTS

Tideland Revenues-This program displays the allocation of revenues received from tide and submerged lands for which the state has reserved the rights to the mineral deposits.

Trailer Vehicle License Fee Backfill For International Registration Plan Conformity-This program shows the state backfill to cities and counties for the vehicle license fees that were previously paid by owners of commercial trailers.

20 - SPECIAL FUND APPORTIONMENTS

Geothermal Resources Development-Forty percent of all monies received by the federal government for geothermal leases is paid to each county based on its proportionate share of geothermal lease sale property.

Motor Vehicle Fuel Taxes-This program shows the apportionment of fuel taxes to cities and counties.

Motor Vehicle License Fees-This program shows the apportionment of vehicle license fees to cities and counties.

Off-Highway License Fees-This program shows the apportionment of off-highway license fees to cities and counties.

Traffic Congestion Relief Fund - This program provides funds for local street and road maintenance.

30 - FEDERAL FUND APPORTIONMENTS

Federal Receipts From Flood Control Lands-Monies received by the federal government for lands acquired for flood protection purposes are prorated to the counties in which the lands are located.

Federal Receipts From Forest Reserves-Monies received by the federal government for the state's share of receipts from forest reserves are prorated to counties where the lands are located.

Federal Receipts From Grazing Land Fees-Monies received by the federal government for the state's share of receipts from grazing land are prorated to counties where the lands are located.

Federal Receipts From Potash Leases-Monies received by the federal government for the state's share of potash leases are distributed to school districts.

DETAILED EXPENDITURES BY PROGRAM

| | | 2010-11* | 2011-12* | 2012-13* |
|-----------------------------|---|--------------|--------------|--------------|
| PROGRAM REQUIREMENTS | | | | |
| 10 | APPORTIONMENTS: GENERAL FUND | | | |
| | Local Assistance: | | | |
| 0001 | General Fund | \$651 | \$740 | \$740 |
| | Totals, Local Assistance | \$651 | \$740 | \$740 |
| ELEMENT REQUIREMENTS | | | | |
| 10.10 | Apportionment of Tideland Revenues | \$651 | \$740 | \$740 |

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

| | 2010-11* | 2011-12* | 2012-13* |
|---|--------------------|--------------------|--------------------|
| Local Assistance: | | | |
| 0001 General Fund | 651 | 740 | 740 |
| PROGRAM REQUIREMENTS | | | |
| 20 APPORTIONMENTS: SPECIAL FUNDS | | | |
| Local Assistance: | | | |
| 0034 Geothermal Resources Development Account | \$1,547 | \$2,041 | \$2,041 |
| 0062 Highway Users Tax Account, Transportation Tax Fund | 1,540,732 | 1,797,831 | 1,710,858 |
| 0064 Motor Vehicle License Fee Account, Transportation Tax Fund | 132,692 | - | - |
| 0261 Off Highway License Fee Fund | 2,209 | 2,400 | 2,400 |
| 6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006, Highway Safety, Traffic Reduction, Air Quality, & Port Security Fd of 2006 | 197,556 | 67,037 | - |
| 8066 California Police Activities League (CALPAL) Fund | - | 250 | 250 |
| Totals, Local Assistance | \$1,874,736 | \$1,869,559 | \$1,715,549 |
| ELEMENT REQUIREMENTS | | | |
| 20.10 Apportionment of Geothermal Resources | \$1,547 | \$2,041 | \$2,041 |
| Local Assistance: | | | |
| 0034 Geothermal Resources Development Account | 1,547 | 2,041 | 2,041 |
| 20.20 Apportionment of Motor Vehicle Fuel Tax for County Roads (2104) | \$320,361 | \$353,029 | \$319,399 |
| Local Assistance: | | | |
| 0062 Highway Users Tax Account, Transportation Tax Fund | 320,361 | 353,029 | 319,399 |
| 20.30 Apportionment of Motor Vehicle Fuel Tax for City Streets (2107 and 2107.5) | \$231,532 | \$255,142 | \$230,837 |
| Local Assistance: | | | |
| 0062 Highway Users Tax Account, Transportation Tax Fund | 231,532 | 255,142 | 230,837 |
| 20.40 Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets (2106) | \$130,831 | \$144,172 | \$130,438 |
| Local Assistance: | | | |
| 0062 Highway Users Tax Account, Transportation Tax Fund | 130,831 | 144,172 | 130,438 |
| 20.45 Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets (2103) | \$527,206 | \$680,953 | \$700,375 |
| Local Assistance: | | | |
| 0062 Highway Users Tax Account, Transportation Tax Fund | 527,206 | 680,953 | 700,375 |
| 20.50 Apportionment of Motor Vehicle Fuel Tax to Cities and Counties for Street and Highway Purposes (2105) | \$330,802 | \$364,535 | \$329,809 |
| Local Assistance: | | | |
| 0062 Highway Users Tax Account, Transportation Tax Fund | 330,802 | 364,535 | 329,809 |
| 20.60 Apportionment of Motor Vehicle License Fees to Cities and Counties | \$132,692 | \$- | \$- |
| Local Assistance: | | | |
| 0064 Motor Vehicle License Fee Account, Transportation Tax Fund | 132,692 | - | - |
| 20.70 Apportionment of Off-Highway License Fees to Cities and Counties | \$2,209 | \$2,400 | \$2,400 |
| Local Assistance: | | | |
| 0261 Off Highway License Fee Fund | 2,209 | 2,400 | 2,400 |
| 20.90 Apportionment of Proposition 1-B Revenues | \$197,556 | \$67,037 | \$- |

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

| | 2010-11* | 2011-12* | 2012-13* |
|---|--------------------|--------------------|--------------------|
| Local Assistance: | | | |
| 6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006, Highway Safety, Traffic Reduction, Air Quality, & Port Security Fd of 2006 | 197,556 | 67,037 | - |
| PROGRAM REQUIREMENTS | | | |
| 30 APPORTIONMENTS: FEDERAL FUNDS | | | |
| Local Assistance: | | | |
| 0874 United States Flood Control Receipts Fund | 262 | 380 | \$380 |
| 0878 United States Forest Reserve Fund | 47,872 | 66,141 | 66,141 |
| 0882 United States Grazing Fees Fund | 61 | 107 | 107 |
| 0890 Federal Trust Fund - Potash Lease Rentals | 1,577 | 2,173 | 2,173 |
| Totals, Local Assistance | \$49,772 | \$68,801 | \$68,801 |
| 30.10 Apportionment of Federal Receipts from Flood Control Land to Counties | \$262 | \$380 | \$380 |
| Local Assistance: | | | |
| 0874 United States Flood Control Receipts Fund | 262 | 380 | 380 |
| 30.20 Apportionment of Federal Receipts from Forest Reserves to Counties | \$47,872 | \$66,141 | \$66,141 |
| Local Assistance: | | | |
| 0878 United States Forest Reserve Fund | 47,872 | 66,141 | 66,141 |
| 30.30 Apportionment of Federal Receipts from Grazing Land to Counties | \$61 | \$107 | \$107 |
| Local Assistance: | | | |
| 0882 United States Grazing Fees Fund | 61 | 107 | 107 |
| 30.40 Apportionment of Federal Receipts from Potash Lease Revenues to School Districts | \$1,577 | \$2,173 | \$2,173 |
| Local Assistance: | | | |
| 0890 Federal Trust Fund | 1,577 | 2,173 | 2,173 |
| TOTALS, EXPENDITURES | | | |
| Local Assistance | 1,925,159 | 1,939,100 | 1,785,090 |
| Totals, Expenditures | \$1,925,159 | \$1,939,100 | \$1,785,090 |

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

| 2 LOCAL ASSISTANCE | 2010-11* | 2011-12* | 2012-13* |
|--|----------------|----------------|----------------|
| 0001 General Fund | | | |
| APPROPRIATIONS | | | |
| Public Resources Code Section 6817 | \$651 | \$740 | \$740 |
| TOTALS, EXPENDITURES | \$651 | \$740 | \$740 |
| 0034 Geothermal Resources Development Account | | | |
| APPROPRIATIONS | | | |
| Public Resources Code Section 3821 | \$1,547 | \$2,041 | \$2,041 |
| TOTALS, EXPENDITURES | \$1,547 | \$2,041 | \$2,041 |
| 0062 Highway Users Tax Account, Transportation Tax Fund | | | |
| APPROPRIATIONS | | | |
| Streets and Highways Code Section 2104 | \$320,361 | \$353,029 | \$319,399 |
| Streets and Highways Code Sections 2107 and 2107.5 | 231,532 | 255,142 | 230,837 |
| Streets and Highways Code Section 2106 | 130,831 | 144,172 | 130,438 |
| Streets and Highways Code Section 2103 | 527,206 | 680,953 | 700,375 |

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

| 2 LOCAL ASSISTANCE | 2010-11* | 2011-12* | 2012-13* |
|--|--------------------|--------------------|--------------------|
| Streets and Highways Code Section 2105 | <u>330,802</u> | <u>364,535</u> | <u>329,809</u> |
| TOTALS, EXPENDITURES | \$1,540,732 | \$1,797,831 | \$1,710,858 |
| 0064 Motor Vehicle License Fee Account, Transportation Tax Fund | | | |
| APPROPRIATIONS | | | |
| Revenue and Taxation Code Section 11005 | <u>\$132,692</u> | <u>\$-</u> | <u>\$-</u> |
| TOTALS, EXPENDITURES | \$132,692 | \$- | \$- |
| 0261 Off Highway License Fee Fund | | | |
| APPROPRIATIONS | | | |
| Vehicle Code Sections 38230 and 38240 | <u>\$2,209</u> | <u>\$2,400</u> | <u>\$2,400</u> |
| TOTALS, EXPENDITURES | \$2,209 | \$2,400 | \$2,400 |
| 0874 United States Flood Control Receipts Fund | | | |
| APPROPRIATIONS | | | |
| Shared Revenues - Federal Receipts from Flood Control Lands | <u>\$262</u> | <u>\$380</u> | <u>\$380</u> |
| TOTALS, EXPENDITURES | \$262 | \$380 | \$380 |
| 0878 United States Forest Reserve Fund | | | |
| APPROPRIATIONS | | | |
| Shared Revenues - Federal Receipts from Forest Reserves | <u>\$47,872</u> | <u>\$66,141</u> | <u>\$66,141</u> |
| TOTALS, EXPENDITURES | \$47,872 | \$66,141 | \$66,141 |
| 0882 United States Grazing Fees Fund | | | |
| APPROPRIATIONS | | | |
| Shared Revenues Shared Revenues - Federal Receipts From Grazing Lands | <u>\$61</u> | <u>\$107</u> | <u>\$107</u> |
| TOTALS, EXPENDITURES | \$61 | \$107 | \$107 |
| 0890 Federal Trust Fund | | | |
| APPROPRIATIONS | | | |
| Shared Revenues - Apportionment of Federal Potash Lease Rentals | <u>\$1,577</u> | <u>\$2,173</u> | <u>\$2,173</u> |
| TOTALS, EXPENDITURES | \$1,577 | \$2,173 | \$2,173 |
| 6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006 | | | |
| Highway Safety, Traffic Reduction, Air Quality & Port Security Fd of 2006 | | | |
| APPROPRIATIONS | | | |
| Prior year balances available: | | | |
| Item 9350-104-6065, Budget Act of 2009, as reappropriated by Item 9350-490, Budget Acts of 2010 and 2011 | <u>\$264,593</u> | <u>\$67,037</u> | <u>\$-</u> |
| Totals Available | \$264,593 | \$67,037 | \$- |
| Balance available in subsequent years | <u>-67,037</u> | <u>-</u> | <u>-</u> |
| TOTALS, EXPENDITURES | \$197,556 | \$67,037 | \$- |
| 8066 California Police Activities League (CAL PAL) Fund | | | |
| APPROPRIATIONS | | | |
| Revenue and Taxation Code 18856.1 (5) | <u>\$-</u> | <u>\$250</u> | <u>\$250</u> |
| TOTALS, EXPENDITURES | \$- | \$250 | \$250 |
| TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance) | \$1,925,159 | \$1,939,100 | \$1,785,090 |

FUND CONDITION STATEMENTS

| | 2010-11* | 2011-12* | 2012-13* |
|---|-----------|-----------|-----------|
| 0062 Highway Users Tax Account, Transportation Tax Fund⁵ | | | |
| BEGINNING BALANCE | \$3,596 | \$119,585 | \$4,121 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Transfers and Other Adjustments: | | | |
| FO0061 From Motor Vehicle Fuel Account, Transportation Tax Fund per Revenue and Taxation Code Section 7360 and 7361.1 | 2,517,960 | 2,503,620 | 2,559,454 |
| FO0061 From Motor Vehicle Fuel Account, Transportation Tax Fund per Revenue and Taxation Code Section 8353 | 2,955,866 | 2,939,033 | 2,896,682 |

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

| | 2010-11* | 2011-12* | 2012-13* |
|---|--------------------|--------------------|--------------------|
| TO0001 To General Fund Loan per Item 2660-011-0062, Budget Act of 2010 | -328,307 | - | - |
| TO0042 To State Highway Account, State Transportation Fund per Streets and Highways Code Section 2103(a)(3) | -514,649 | -680,953 | -700,375 |
| TO0042 To State Highway Account, State Transportation Fund per Streets and Highways Code Section 2103(a)(3)(B) | - | -185,714 | -191,011 |
| TO0042 To State Highway Account, State Transportation Fund Per Streets and Highways Code Section 2103(a)(1)(A) | -839,404 | -956,000 | -938,000 |
| TO0042 To State Highway Account, State Transportation Fund per Streets and Highways Code Section 2108 | -1,942,343 | -1,920,500 | -1,898,512 |
| TO0042 To State Highway Account, State Transportation Fund per Streets and Highways Code Sections 2104.1 and 2107.6 | -5,000 | -5,000 | -5,000 |
| TO0045 To Bicycle Transportation Account, State Transportation Fund per Streets and Highways Code Section 2106 | -7,200 | -7,200 | -7,200 |
| TO0392 To State Parks and Recreation Fund per Item 3790-011-0062, various Budget Acts | -3,400 | -3,400 | -3,400 |
| TO3107 To Transportation Debt Service Fund per Streets and Highways Code Section 2103 | -175,484 | - | - |
| Total Revenues, Transfers, and Other Adjustments | <u>\$1,658,039</u> | <u>\$1,683,886</u> | <u>\$1,712,638</u> |
| Total Resources | <u>\$1,661,635</u> | <u>\$1,803,471</u> | <u>\$1,716,759</u> |
| EXPENDITURES AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 0840 State Controller (State Operations) | 1,318 | 1,519 | 1,511 |
| 9480 Apportionment of Motor Vehicle Fuel Tax for County Roads (Local Assistance) | 320,361 | 353,029 | 319,399 |
| 9490 Apportionment of Motor Vehicle Fuel Tax for City Streets (Local Assistance) | 231,532 | 255,142 | 230,837 |
| 9500 Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets (Local Assistance) | 658,037 | 825,125 | 830,813 |
| 9505 Apportionment of Motor Vehicle Fuel Tax to Counties and Cities for Streets and H (Local Assistance) | 330,802 | 364,535 | 329,809 |
| Total Expenditures and Expenditure Adjustments | <u>\$1,542,050</u> | <u>\$1,799,350</u> | <u>\$1,712,369</u> |
| FUND BALANCE | \$119,585 | \$4,121 | \$4,390 |
| Reserve for economic uncertainties | 119,585 | 4,121 | 4,390 |
| 0261 Off Highway License Fee Fund ^s | | | |
| BEGINNING BALANCE | \$1,444 | \$1,667 | \$1,672 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 114300 Other Motor Vehicle Fees | 2,400 | 2,400 | 2,400 |
| 150300 Income From Surplus Money Investments | 31 | - | - |
| Transfers and Other Adjustments: | | | |
| FO0044 From Motor Vehicle Account, State Transportation Fund per Government Code Section 16475 | 1 | 5 | 5 |
| Total Revenues, Transfers, and Other Adjustments | <u>\$2,432</u> | <u>\$2,405</u> | <u>\$2,405</u> |
| Total Resources | <u>\$3,876</u> | <u>\$4,072</u> | <u>\$4,077</u> |
| EXPENDITURES AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 9380 Apportionment of Off-Highway License Fees (Local Assistance) | <u>2,209</u> | <u>2,400</u> | <u>2,400</u> |
| Total Expenditures and Expenditure Adjustments | <u>\$2,209</u> | <u>\$2,400</u> | <u>\$2,400</u> |
| FUND BALANCE | \$1,667 | \$1,672 | \$1,677 |
| Reserve for economic uncertainties | 1,667 | 1,672 | 1,677 |

* Dollars in thousands, except in Salary Range.

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